

INFORMATION REGARDING TAX RELIEF CLAIM (HCD 498.0)

The Tax Relief Claim form is used when a mobilehome has been destroyed and the owner wishes to obtain a replacement mobilehome and have the taxes or renewal fees assessed at the rate of the destroyed mobilehome.

This form, when completed by the registered owner and signed by the county tax assessor of the county where the replacement mobilehome is located, is submitted to the Department of Housing and Community Development (HCD). (See Chapter 13 for additional information regarding Disaster Tax Relief.)

Instructions for completing this form are as follows:

1. Enter the trade name, year model and enter the descriptive information for the destroyed mobilehome: decal number(s), year, manufacturer serial number(s), trade name, and the length and width.
2. Enter the county and situs address of the destroyed mobilehome.
3. Enter the date the unit was destroyed and the cause of the destruction.
4. Enter the date and place (city and state) where the form was signed, the signature, printed name and address of the registered owner.
5. Enter the trade name, year model and enter the descriptive information for the replacement mobilehome: decal number(s), year, manufacturer serial number(s), trade name, and the length and width.



TAX RELIEF CLAIM

SECTION I. DESCRIPTION OF DESTROYED MANUFACTURED HOME, MOBILEHOME, OR MULTI-UNIT MANUFACTURED HOUSING

MANUFACTURER TRADE NAME:

YEAR MODEL:

DECAL/LICENSE NUMBER(S)	MANUFACTURER SERIAL NUMBER(S)	LENGTH	WIDTH

SECTION II. STATEMENT OF FACTS

I/we the undersigned, hereby declare that the manufactured home, mobilehome, or multi-unit manufactured housing described in Section I., was located in an area declared by the Governor of the State of California as being a disaster area and that the manufactured home, mobilehome, or multi-unit manufactured housing was destroyed as a result of the recognized disaster. I/we further declare that the described manufactured home, mobilehome, or multi-unit manufactured housing was damaged to an extent that the cost of repair exceeds the value of the manufactured home, mobilehome, or multi-unit manufactured housing prior to its destruction, or the manufactured home, mobilehome, or multi-unit manufactured housing has been declared a total loss for insurance purposes.

1. The manufactured home, mobilehome, or multi-unit manufactured housing was located in the county of _____

2. The manufactured home, mobilehome, or multi-unit manufactured housing was located at the following address or site:

3. The manufactured home, mobilehome, or multi-unit manufactured housing was destroyed on _____ as a result of:

Date

SECTION III. CERTIFICATION

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on _____ at _____
Date *City* *State*

Signature: _____

Printed Name: _____

Address: _____

SECTION IV. DESCRIPTION OF REPLACEMENT MANUFACTURED HOME, MOBILEHOME, OR MULTI-UNIT MANUFACTURED HOUSING

MANUFACTURER TRADE NAME:

YEAR MODEL:

DECAL/LICENSE NUMBER(S)	MANUFACTURER SERIAL NUMBER(S)	LENGTH	WIDTH

(SEE REVERSE SIDE)

SECTION V. COUNTY ASSESSOR STATEMENT

This section is to be completed by the assessor of the county where the replacement manufactured home, mobilehome, or multi-unit manufactured housing is located as required by Section 172.1, Revenue and Taxation Code.

I, the undersigned, have determined that the described replacement manufactured home, mobilehome, or multi-unit manufactured housing:

1. Is ☐, Is not ☐ comparable in size, utility and location as the described destroyed manufactured home, mobilehome, or multi-unit manufactured housing, and,
2. The owner is ☐, is not ☐ eligible for the tax relief provided by Section 172.1, Revenue and Taxation Code.

Signature of Assessor

Title

County

Telephone Number

Date

DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT USE ONLY

To: County Assessor

The manufactured home, mobilehome, or multi-unit manufactured housing described in Section IV., "Description of Replacement Manufactured Home, Mobilehome, or Multi-unit Manufactured Housing" of this form, has been determined to be subject to local property taxation and the provisions of Section 172.1 (b) Revenue and Taxation Code.

The department's records indicate that the manufactured home, mobilehome, or multi-unit manufactured housing described in SECTION I., "Description of Destroyed Manufactured Home, Mobilehome, or Multi-unit Manufactured Housing" was subject to:

☐ Local Property Taxation on the date of destruction as indicated in Section II of this form.

☐ Vehicle License fees on the date of destruction as indicated in Section II of this form. The total registration fees and vehicle license fees paid on the destroyed manufactured home/mobilehome for the year prior to its destruction were:
\$ _____

Signature of HCD Representative

Date

Department of Housing and Community Development
Division of Codes and Standards
Registration and Titling Program